Serial No.: 09/472,401

AMENDMENTS IN THE CLAIMS:

1-5.   (Canceled)

6.   (Currently Amended)   A decoding device for converting bit streams produced by an encoding device ~~according to claim 1~~ into an audio signal, the decoding device comprising:

a bit stream accumulation section for accumulating the bit streams; and

a decoding section for decoding the bit streams accumulated in the bit stream accumulation section,

wherein:

the bit stream accumulation section includes a buffer having a capacity corresponding to at least a value which is obtained by multiplying the maximum frame length of the bit streams with a value obtained by dividing a maximum possible transfer rate by a minimum possible transfer rate, and

the decoding section starts decoding the bit streams after accumulating, in the bit stream accumulation section, the bit streams for a time period of a value obtained by multiplying one frame time period with a value obtained by dividing the maximum possible transfer rate by the minimum possible transfer rate.

7-8.   (Canceled)

9.   (Currently Amended)   A broadcasting system including a transmitter for encoding an audio signal into bit streams and transmitting the bit streams, and a receiver for receiving the bit streams and decoding the bit streams into the audio signal, wherein the audio signal is ~~encoded~~ decoded by the ~~encoding~~ decoding device according to claim ~~[1]~~ 6.

10.   (Previously Presented)   A broadcasting system including an encoding device and a decoding device, wherein:

2

Serial No.:   09/472,401

the encoding device includes:

an encoding section for generating bit streams having a variable frame length from an input audio signal, a maximum frame length of the bit streams being fixed;

a storage section for storing the bit streams generated by the encoding section; and

a transfer section for transferring the bit streams from the storage section at a changeable transfer rate,

wherein the storage section includes a buffer having a capacity corresponding to at least a value which is obtained by subtracting an amount of the bit streams transferable in one frame time period at a minimum possible transfer rate from a value of twice the maximum frame length, and

the decoding device includes:

a bit stream accumulation section for accumulating the bit streams; and

a decoding section for decoding the bit streams accumulated in the bit stream accumulation section,

wherein:

the bit stream accumulation section includes a buffer having a capacity corresponding to at least a value which is obtained by multiplying the maximum frame length of the bit streams with a value obtained by dividing a maximum possible transfer rate by a minimum possible transfer rate, and

the decoding section starts decoding the bit streams after accumulating the bit streams for a time period of a value obtained by multiplying one frame time period with a value obtained by dividing the maximum possible transfer rate by the minimum possible transfer rate.

11-24.   (Canceled)

3